



Trustees' Financial Summary

FY2015-16

Submit ID: 0323-94080802

15 Flathead County

0323 Kila Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sharon Leach **Phone #:** (406) 257-2428

(Signature)

(Date)

Chair, Board of Trustees: Cynthia Frech

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
195	Latch Key	LOCAL		
205	5th Grade-ExtraCurr	LOCAL		
207	7th Grade-ExtraCurr	LOCAL		
208	8th Grade-ExtraCurr	LOCAL		
210	Interest/local	LOCAL		
214	Extra Curricular B	LOCAL		
240	Computer-ExtraCurr	LOCAL		
245	Donation-Smirnow	LOCAL		
250	Library Books-ExtraCurr	LOCAL		
258	Autism Project	LOCAL		
260	Miscellaneous-ExtraCurr	LOCAL		
270	Yearbook-ExtraCurr	LOCAL		
300	Miscellaneous	LOCAL		
330	Title I, Part A, Improvement Grants	FEDERAL		84.010
331	Title I, Part A, Improvement Grants	FEDERAL		84.010
345	Title I, Part A, Improving Basic Programs	FEDERAL	1503233115	84.010A
346	Title I, Part A, Improving Basic Programs	FEDERAL	1503233116	84.010A
368	State OTO K-12 Education Data System	STATE		N/A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130829	84.358A
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140829	84.358A
876	IDEA Part B (Trans from Coop)	FEDERAL	1596957716	84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	220,031.56	9,265.05		(4,170.34)
02	Taxes Receivable - Real and Personal (120-149)	9,339.03	708.41		
03	Taxes Receivable - Protested (150-159)	0.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	36,366.60			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	265,737.21	9,973.46		(4,170.34)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	36,366.60			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	36,366.60			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,339.05	708.41		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	96,741.15			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	123,290.41	9,265.05		(4,170.34)
52	TOTAL FUND BALANCE/EQUITY	220,031.56	9,265.05		(4,170.34)
53	TOTAL LIABILITIES AND FUND BALANCE	265,737.21	9,973.46		(4,170.34)

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,002.36	34,158.24	10,893.29	
02	Taxes Receivable - Real and Personal (120-149)	716.94			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			16,741.11	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,719.30	34,158.24	27,634.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	716.94			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,002.36	34,158.24	27,634.40	
52	TOTAL FUND BALANCE/EQUITY	1,002.36	34,158.24	27,634.40	
53	TOTAL LIABILITIES AND FUND BALANCE	1,719.30	34,158.24	27,634.40	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			588.33	4,695.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			588.33	4,695.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			588.33	4,695.48
52	TOTAL FUND BALANCE/EQUITY			588.33	4,695.48
53	TOTAL LIABILITIES AND FUND BALANCE			588.33	4,695.48

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32.99	809.90		
02	Taxes Receivable - Real and Personal (120-149)				120.15
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32.99	809.90		120.15
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				120.15
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32.99	809.90		
52	TOTAL FUND BALANCE/EQUITY	32.99	809.90		
53	TOTAL LIABILITIES AND FUND BALANCE	32.99	809.90		120.15

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,105.80			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,105.80			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,105.80			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,105.80			
53	TOTAL LIABILITIES AND FUND BALANCE	1,105.80			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,398.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,398.45	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			9,398.45	
52	TOTAL FUND BALANCE/EQUITY			9,398.45	
53	TOTAL LIABILITIES AND FUND BALANCE			9,398.45	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		74,366.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		74,366.38		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		74,366.38		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		74,366.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		74,366.38		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	278,794.53	254,810.53
1112	District Levy - Personal Property	4,100.95	3,827.61
1113	District Levy - Heavy Motor Vehicles	44.75	19.05
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	616.63
1190	Penalties and Interest on Taxes	1,705.12	810.95
1510	Interest Earnings	1,262.91	1,475.81
1900	Other Revenue from Local Sources	0.00	270.00
3110	Direct State Aid	512,514.96	537,018.34
3111	Quality Educator	45,325.80	44,204.60
3112	At Risk Student	8,867.89	8,784.15
3113	Indian Education For All	3,753.60	3,862.80
3114	American Indian Achievement Gap	1,800.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,014.00	51,499.78
3116	Data For Achievement	2,760.00	3,700.00
3118	Natural Resource Development	3,652.27	6,028.89
3120	State Guaranteed Tax Base Aid	230,297.98	276,044.04
3444	State School Block Grant	29,466.23	29,466.23
3446	SB96 Block Grant Reimbursement	1,326.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,153,687.75	1,223,464.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	480,398.39	479,307.04
			2XX Personal Services - Employee Benefits	5,269.62	5,846.57
			4XX Purchased Property Services	175.00	0.00
			5XX Other Purchased Services	3,920.84	5,487.11
			6XX Supplies and Materials	20,946.31	35,580.17
			7XX Property and Equipment Acquisition	0.00	9,172.47
			8XX Other Expenditures	1,030.12	8,500.50
		21XX Support Services - Students			
			1XX Personal Services - Salaries	500.00	500.00
			2XX Personal Services - Employee Benefits	5.48	6.10
			3XX Purchased Professional and Technical Services	815.00	0.00
			5XX Other Purchased Services	692.30	1,180.06
			6XX Supplies and Materials	4,298.44	3,581.56
			810 Dues and Fees	0.00	21.96

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures	4,294.61	3,762.86
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	3,351.82	6,033.88
		222X	Educational Media Services		
			1XX Personal Services - Salaries	18,128.50	14,625.00
			2XX Personal Services - Employee Benefits	198.86	178.40
			3XX Purchased Professional and Technical Services	1,804.90	0.00
			4XX Purchased Property Services	3,698.99	4,886.46
			6XX Supplies and Materials	1,033.44	4,737.74
			8XX Other Expenditures	84.00	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	33,580.16	36,324.12
			2XX Personal Services - Employee Benefits	368.35	443.08
			3XX Purchased Professional and Technical Services	17,819.72	14,555.60
			4XX Purchased Property Services	2,015.31	3,205.98
			5XX Other Purchased Services	3,429.69	4,072.91
			6XX Supplies and Materials	2,259.39	2,259.98
			810 Dues and Fees	4,345.29	2,783.00
			8XX Other Expenditures	27.00	140.94
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	64,345.00	66,983.40
			2XX Personal Services - Employee Benefits	705.82	817.06
			5XX Other Purchased Services	32.20	143.42
			8XX Other Expenditures	900.00	475.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	43,141.32	43,982.89
			2XX Personal Services - Employee Benefits	473.23	536.50
			3XX Purchased Professional and Technical Services	395.00	650.00
			5XX Other Purchased Services	1,840.67	2,064.32
			810 Dues and Fees	300.00	150.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	35,085.58	34,776.59
			2XX Personal Services - Employee Benefits	384.86	424.20
			3XX Purchased Professional and Technical Services	976.94	888.00
			4XX Purchased Property Services	45,096.23	49,552.16
			5XX Other Purchased Services	9,524.00	10,024.00
			6XX Supplies and Materials	19,246.25	23,502.56
			8XX Other Expenditures	0.00	1,871.06
		27XX	Student Transportation Services		
			5XX Other Purchased Services	881.56	1,480.81
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	150,899.34	190,287.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	93,433.10	76,221.79	
			2XX Personal Services - Employee Benefits	1,024.89	929.75	
			6XX Supplies and Materials	72.92	0.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,081.54	3,093.55	
	316 Data For Achievement					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	3,700.00	
		23XX Support Services - General Administration				
			6XX Supplies and Materials	2,760.00	0.00	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			1XX Personal Services - Salaries	700.00	0.00	
			2XX Personal Services - Employee Benefits	7.68	0.00	
			6XX Supplies and Materials	669.17	0.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			1XX Personal Services - Salaries	1,000.00	1,000.00	
			2XX Personal Services - Employee Benefits	10.97	12.20	
			6XX Supplies and Materials	753.60	128.13	
		221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	2,000.00	2,200.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	4,500.00	4,500.00	
			2XX Personal Services - Employee Benefits	49.36	54.89	
			3XX Purchased Professional and Technical Services	1,750.00	1,815.00	
			5XX Other Purchased Services	46.00	0.00	
			6XX Supplies and Materials	205.59	698.09	
			810 Dues and Fees	200.00	195.00	
			8XX Other Expenditures	0.00	40.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	10,392.00	10,392.00	
			2XX Personal Services - Employee Benefits	113.99	126.76	
			4XX Purchased Property Services	0.00	2,025.00	
			6XX Supplies and Materials	12,128.00	29,257.47	
			7XX Property and Equipment Acquisition	0.00	10,223.10	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,123,618.34</u>	<u>1,222,415.56</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	273,462.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,223,464.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,222,415.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 96,741.15 Less Last Year 151,220.59 (4b)	-54,479.44	
	-54,479.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	220,031.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,956.90	20,140.21
	1112 District Levy - Personal Property	216.33	284.06
	1113 District Levy - Heavy Motor Vehicles	3.24	1.51
	1190 Penalties and Interest on Taxes	102.77	61.66
	1510 Interest Earnings	17.78	55.46
	2220 County On-Schedule Trans Reimb	6,930.36	6,813.18
	3210 State On-Schedule Trans Reimb	6,930.38	6,813.18
	3444 State School Block Grant	128.10	128.10
	3446 SB96 Block Grant Reimbursement	66.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,352.62	34,297.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	3,425.03	3,712.20
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	6,205.20	6,457.69
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	6,799.00	0.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	2,801.91	2,895.65
			5XX	Other Purchased Services	13,988.75	16,943.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,219.89	30,009.15	



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						4,976.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,297.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,009.15 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,265.05 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.64	3.47
	1621 Lunch Sales	23,185.04	26,073.74
	4550 Federal Child Nutrition	53,019.69	43,300.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,221.37	69,378.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	48,809.77	51,148.65
			3XX Purchased Professional and Technical Services	86.00	0.00
			4XX Purchased Property Services	2,948.06	4,542.67
			5XX Other Purchased Services	345.85	298.61
			6XX Supplies and Materials	29,672.29	11,834.58
			7XX Property and Equipment Acquisition	0.00	5,554.00
			8XX Other Expenditures	661.40	169.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,523.37	73,548.06

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-0.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,378.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,548.06 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-4,170.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	44,412.49	18,000.24
	1112 District Levy - Personal Property	708.45	504.65
	1113 District Levy - Heavy Motor Vehicles	7.07	1.30
	1190 Penalties and Interest on Taxes	272.81	88.14
	1510 Interest Earnings	24.16	100.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45,424.98</u>	<u>18,694.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services	<u>25,037.15</u>	<u>35,329.29</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,037.15</u>	<u>35,329.29</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	17,636.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,694.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,329.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,002.36	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	193.50	252.16
	2240 County Retirement Distribution	153,202.36	121,813.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		153,395.86	122,066.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	81,604.01	74,860.61	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	84.93	78.08	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	3,079.44	2,284.21	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,704.17	5,673.29	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	11,511.92	11,041.60	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	8,382.36	7,878.07	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,959.90	5,431.59	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	475.95	452.26	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,871.24	11,904.71	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	118.91	0.00	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	169.87	156.19	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	764.40	702.83	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	10,056.45	9,611.73	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	143,783.55	130,075.17
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	42,167.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,066.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,075.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,158.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
195 Latch Key		
	1945 Fees - Users/Resale of Supplies	21,319.43
	4550 Federal Child Nutrition	2,976.12
210 Interest/local		
	1510 Interest Earnings	207.57
258 Autism Project		
	5700 Resources Transferred from Other School Districts or Cooperatives	86,539.05
300 Miscellaneous		
	1900 Other Revenue from Local Sources	15,098.30
331 Title I, Part A, Improvement Grants		
	4650 Federal Miscellaneous Grants from OPI	12,500.00
345 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	40,467.30
346 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	46,166.11
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,584.00
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,998.00
876 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	3,093.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>243,949.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
195 Latch Key					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		5,000.00
	840 Custody and Child Care Services				
		33XX Community Services			
			1XX Personal Services - Salaries		16,546.30
			2XX Personal Services - Employee Benefits		1,351.87
			6XX Supplies and Materials		2,628.37
			195 Subtotal		<u>25,526.54</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
210	Interest/local				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		538.00
			210 Subtotal		538.00
245	Donation-Smirnow				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		2,110.64
			245 Subtotal		2,110.64
258	Autism Project				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		1,998.98
	280	Special Education - Local and State			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives		86,539.05
			258 Subtotal		88,538.03
300	Miscellaneous				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			8XX Other Expenditures		10,287.31
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		3,038.02
			300 Subtotal		13,325.33
330	Title I, Part A, Improvement Grants				
	465	Federal Miscellaneous Grants from OPI			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		2,000.00
			330 Subtotal		2,000.00
331	Title I, Part A, Improvement Grants				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		3,668.14
			5XX Other Purchased Services		7,696.65
			6XX Supplies and Materials		87.11
			331 Subtotal		11,451.90
345	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,177.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		499.44
			3XX Purchased Professional and Technical Services		444.18
			5XX Other Purchased Services		1,132.00
			6XX Supplies and Materials		768.31
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		1,237.40
			2XX Personal Services - Employee Benefits		208.38
			345 Subtotal		<u>40,467.30</u>
346	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		28,313.02
			2XX Personal Services - Employee Benefits		4,127.67
			3XX Purchased Professional and Technical Services		1,918.06
			5XX Other Purchased Services		859.01
			6XX Supplies and Materials		3,719.46
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		6,187.00
			2XX Personal Services - Employee Benefits		1,041.89
			346 Subtotal		<u>46,166.11</u>
368	State OTO K-12 Education Data System				
	368 K-12 Education Data Systems				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		784.86
			368 Subtotal		<u>784.86</u>
465	Title I, Part A, Improvement Grants				
	465 Federal Miscellaneous Grants from OPI				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		3,897.00
			465 Subtotal		<u>3,897.00</u>
554	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		6,584.00
			554 Subtotal		<u>6,584.00</u>
555	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		8,998.00
			555 Subtotal		<u>8,998.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
876	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,093.55
			876 Subtotal		3,093.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					253,481.26

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					37,166.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					243,949.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					253,481.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,634.40	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
195 Latch Key	24,295.55	25,526.54	-1,230.99
210 Interest/local	207.57	538.00	-330.43
245 Donation-Smirnow	0.00	2,110.64	-2,110.64
258 Autism Project	86,539.05	88,538.03	-1,998.98
300 Miscellaneous	15,098.30	13,325.33	1,772.97
330 Title I, Part A, Improvement Grants	0.00	2,000.00	-2,000.00
331 Title I, Part A, Improvement Grants	12,500.00	11,451.90	1,048.10
345 Title I, Part A, Improving Basic Programs	40,467.30	40,467.30	0.00
346 Title I, Part A, Improving Basic Programs	46,166.11	46,166.11	0.00
368 State OTO K-12 Education Data System	0.00	784.86	-784.86
465 Title I, Part A, Improvement Grants	0.00	3,897.00	-3,897.00
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,584.00	6,584.00	0.00
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,998.00	8,998.00	0.00
876 IDEA Part B (Trans from Coop)	3,093.55	3,093.55	0.00
Total	243,949.43	253,481.26	-9,531.83



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.23	2.88
	1910 Rentals	0.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2.23	202.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						385.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						202.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						588.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.00	29.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27.00	29.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					4,665.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,695.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	54.35	32.99
	3281 State Technology Aid	1,190.01	1,235.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,244.36	1,268.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	10,778.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	10,778.96

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	9,543.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,268.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,778.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	55.57	35.75
	3445 State Combined Fund School Block Grant	2,698.75	2,698.75
	3447 SB96 Combined Block Grant Reimbursement	256.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,010.69	2,734.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	12,973.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	12,973.20	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					11,048.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,734.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,973.20 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					809.90 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.36	6.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6.36	6.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,098.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,105.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
205	5th Grade-ExtraCurr		
	1700 Student Extracurricular Activity Receipts	1,667.00	1,720.00
207	7th Grade-ExtraCurr		
	1700 Student Extracurricular Activity Receipts	0.00	2,354.90
208	8th Grade-ExtraCurr		
	1700 Student Extracurricular Activity Receipts	8,829.05	6,550.93
210	Interest/local		
	1510 Interest Earnings	58.05	48.83
214	Extra Curricular B		
	1700 Student Extracurricular Activity Receipts	15.05	335.08
250	Library Books-ExtraCurr		
	1700 Student Extracurricular Activity Receipts	0.00	1,007.10
260	Miscellaneous-ExtraCurr		
	1700 Student Extracurricular Activity Receipts	0.00	1,017.00
270	Yearbook-ExtraCurr		
	1700 Student Extracurricular Activity Receipts	1,090.00	942.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,659.15	13,975.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
205	5th Grade-ExtraCurr					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	3,423.33	2,212.44
207	7th Grade-ExtraCurr					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	1,818.00
208	8th Grade-ExtraCurr					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	8,016.01	6,888.00
250	Library Books-ExtraCurr					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	1,007.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
260	Miscellaneous-ExtraCurr					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX Student Extracurricular	0.00	753.00	
270	Yearbook-ExtraCurr					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX Student Extracurricular	941.71	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,381.05	12,678.54	

Schedule Of Changes Worksheet					Fund Code 84	
Beginning Fund Balance					8,101.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,975.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,678.54	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,398.45	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	26,566.46	27,147.45
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	3,081.54	3,093.55
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	422,195.90	418,216.58
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,200.45	18,719.27
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	10,467.76	11,483.67
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	13,000.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	150,899.34	235,989.03
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	25,037.15	35,329.29
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,972.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,972.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,324.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,279.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	115,574.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	76,221.79	0.00	0.00	0.00	0.00
280	1XXX	2XX	929.75	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	35,329.29	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,093.55	0.00	0.00	0.00	0.00
Totals			80,245.09	35,329.29	0.00	0.00	0.00

115,574.38

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,666.00	0.00	0.00	0.00	5,666.00
Land Improvements	140,519.05	0.00	0.00	0.00	140,519.05
Buildings	967,646.52	0.00	369,060.37	0.00	1,336,706.89
Machinery and Equipment	141,294.76	0.00	15,777.10	9,450.00	147,621.86
Construction in Progress	7,628.75	0.00	0.00	7,628.75	0.00
Totals at Historical Cost	1,262,755.08	0.00	384,837.47	17,078.75	1,630,513.80
Depreciation					
Improvement Accum	60,583.88	0.00	7,025.96	0.00	67,609.84
Building Accum	399,283.27	0.00	26,363.22	0.00	425,646.49
Machinery and Equipment Accum	92,575.34	0.00	8,399.69	7,950.00	93,025.03
Total Accumulated Depreciation	552,442.49	0.00	41,788.87	7,950.00	586,281.36
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	710,312.59	0.00	343,048.60	9,128.75	1,044,232.44

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	32,416.81	0.00	0.00
Operations and Maintenance (26XX)	947.70	0.00	0.00
Food Service (31XX)	423.47	0.00	0.00
Extracurricular (34XX, 35XX)	669.25	0.00	0.00
Unallocated	7,331.64	0.00	0.00
 Total Depreciation for FY2016	 41,788.87	 0.00	 0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	37,063.39	9,004.88	0.00	0.00	46,068.27	0.00	46,068.27
Total Governmental Activity							
Non-bond Long-Term Liabilities	37,063.39	9,004.88	0.00	0.00	46,068.27	0.00	46,068.27

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	186,690.37	2,706.91	0.00	189,397.28
Net Pension - TRS	805,992.00	79,148.00	0.00	885,140.00